The Sun.

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Bryan's Promise and Taft's Performance.

In the platform of the Bryanized Democracy this resolution was adopted at Denver on July 10, 1908:

"We favor an income tax as part of our revenue system, and we urge the submission of a constitutional amendment specifically authorizing Congress to levy and collect a tax upon individual or corporate incomes, to the end that wealth may bear its proportionate share of the burdens of the Federal Government."

On June 28, 1909, at the instance of President TAFT, there was introduced in the Senate a joint resolution proposing this amendment of the Constitution of the United States:

"That Congress shall have power to lay and collect taxes on incomes from whatever source derived, without apportionment among the several States and without regard to any census enumeration."

Thus less than one year elapsed between the promise by BRYAN and his party and the beginning of the attempted redemption of that promise by President TAFT.

Meanwhile Mr. TAFT, who now with such magnificent if unconscious generosity undertakes to made good the political pledges of his adversary, had beaten BRYAN and the Denver platform by 159 electoral votes and by a plurality of 1,233,000 in the popular vote.

We assure you upon our word of honor that this incident is taken from the true history of the United States, and not from the narrative of ALICE's travels in Wonderland or from the metrical compositions of Mother GOOSE.

The Saratoga Battlefield.

Among the thousands who pass through the upper Hudson Valley to the shores of Lake Champlain during the next few days of celebration a handful, not more, will wander far enough from the beaten track to visit the battlefield of Saratoga. For these few curious, impelled by a desire long out of date, there will await an experience at once strange and not without its sense of regret—for of all the fields of war in the varied history of our nation none has been more famous or more forgotten than this field of Saratoga.

"It is well," said a celebrated French traveller of the late eighteenth century, "it is well when you are talking with the British to be able to say, at a certain time, I have seen Saratoga." In the days that followed fast upon the Revolution no foreigner omitted to visit Saratoga. For several generations, while the memories of the survivors were still fresh, it was a place of patriotic pilgrimage of national appeal. Then the several blows of fate descended. First the name was taken away and bestowed upon the hustling pleasure resort miles away. Next the railroad came up the valley and turned aside, leaving the field remote and inaccessible, and at last the civil war turned all attention and all patriotic fervor toward other battlefields and fresher pages of history.

There is gain and loss in this neglect. The visitor this week who provides himself with the field map of BURGOYNE's engineer, published with BURGOYNE's unhappy defence to Parliament so long ago, will find a perfectly intelligible guide to contemporary geography, the brooks, the hills, the fields, the slopes—he will find there all these, all perfectly responding to the drafting of 132 years ago. A farmhouse here, a cultivated patch there—these may replace woodland—but only in the Champlain Canal at the foot of the heights will he find an imposing or significant evidence of the devastation incident to the long continued operation of man in this region.

In that narrow area within which the decisive phases of the Saratoga drama were enacted, a strip stretching for two miles between Bemis Heights and Wilbur's Basin, and for two miles more inland to Nelson's farm and Burgoyne's hill, the visitor will find it possible only with the faded map of poor JOHN BURGOYNE to trace the ebb and flow of the tides of invasion and retreat, to mark with accuracy or satisfaction the spot which after all, like the similar point at Gettysburg, must be identified as the high water mark of an invasion. The few stray stones, with already wasting inscriptions, usually inaccurately located and always inconclusively inscribed, are but irritations in the pathway of the visitor.

To one who has visited a battlefield of the civil war, has seen the forest of monuments and the undergrowth of stones, nothing can be more impressive, more astounding than the neglect of Saratoga. If he climb the hill south of Wilbur's Basin and plunge into the undergrowth his foot will presently be tangled in a shallow ditch; pausing to examine it, he will recognize a shallow bank behind, running now straight and now with curve, the last remnant of the advance line of BURGOYNE, the only surviving evidence of those intrenchments behind which he lay waiting for the relief that never came. The traveller must do this for himself; not a single mark, not a wooden signboard will lead him to these vanishing traces.

Nor is it different beyond Wilbur's Basin, on the strange round hill, or series of hills, below which BURGOYNE's army crowded and huddled when the second battle was over and the British works were turned. Not in all military history are there many more stirring descriptions than that of BURGOYNE of the burial of General FRASER on this very hill, while the American cannon spattered mud upon the clergyman, and the sorrows incident to personal affliction mingled with the agonies of a routed and defeated army. Yet only by BURGOYNE's map again will the stranger identify this hill, and only by attentive observation detect the slightly hollowed summit of the hill, the last evidence of the "great redoubt" which for a brief day held back the onset of a victorious army.

To the most famous spots on the battlefield, the fortifications about Freeman's farm, where ARNOLD raged in the second battle, the little brook flowing from a tiny spring about which the dying clustered and over which the two lines charged and recharged in the first battle, the visitor must go armed with complete information, for the stray stones here will tell him nothing. But again BURGOYNE's map is invaluable; by that he may discover the little ledge on which the outwork rested and the whole line of BALCARRAS's redoubt along which ARNOLD swept with successive charges until, beyond the winding country road, he broke through and swept by the flank up the slopes of an oak crested ridge to fall victorious and wounded within the sallyport. It is through ploughed fields, now gone to grain, the traveller must march to find this ridge and the inadequate stone which tells so little of the story.

Of all this field, where English and French and German and Canadian and Continentals aided by Indian allies fought, not a single foot belongs to State or nation. The passion for patriotic parks which has spent itself with such fury over the wide area of civil war has never penetrated here. The field on which MORGAN's Virginia sharpshooters and STARK's New Hampshire farmers fought together—founding a national solidarity preceding and now happily succeeding a temporary disunion—remains remote, neglected, its few stone monuments located by chance and in defiance of recorded fact.

Of all the famous fields of the northern gateway, the Hudson-Champlain route, that of Saratoga must remain the first, having already earned inclusion among the few decisive battles of the world. It would be far from unfortunate if a fraction of the temporary enthusiasm and transient interest now turning toward this celebration might find permanent expression in a proper preservation, either as a State or national park, of this battlefield where the first great victory of the Revolution was won, and where the American born, the Continentals, unaided by the French, captured for the first and last time a British army; for though the surrender took place a few miles beyond and to the northward, it was at Saratoga, on the field above Stillwater and before Bemis Heights, that the fate of BURGOYNE's army was sealed.

Is It a Debt of Honor?

For those who find it difficult to believe that a man of WILLIAM HOWARD TAFT's judicial temperament and informed intelligence and general sanity can possibly approve the corporation tax with all that it must necessarily involve there is a possible explanation of his present course.

It may seem elaborate, far fetched, for already President TAFT has made us forget that he was the creature of THEODORE ROOSEVELT's ruthless exercise of power a year ago. He has so satisfied our expectations in most respects, so dismissed the saturnalia of the last six years and so completely ushered in the régime of order and common sense and wholesomeness that we have permitted the old unpleasant memories of his debt to ROOSEVELT to lapse, and have come to consider him the people's spontaneous and inevitable choice. He was so, we do believe, upon election day last November, and would be so perhaps to-morrow; but we know that he was not in January, 1908, and we are now reminded that only Mr. ROOSEVELT's unscrupulous employment of the Government's official army and the ruthless use of his personal influence as President forced TAFT's nomination on the Chicago convention. Even then, it is said by well informed observers close to the sources of contemporaneous information, ROOSEVELT would have failed had not the Republican leaders believed that he was waiting and hoping for the rejection of TAFT in order to seize the nomination for himself.

We do not say that Mr. TAFT had any explicit bargain with his predecessor and patron, but it is inconceivable that he is destitute of gratitude, and it is a well known fact that above all other crazes and infatuations THEODORE ROOSEVELT cherished with a fanatical obstinacy the idea of harrying, prosecuting and eventually subjecting to official domination all the vast and complicated business conducted by private corporations throughout the land. There is good reason to believe that in his message to Congress of December of 1907 he had a clause to that effect, a clause so violent and sweeping in character, so unbridled and vicious and destructive in its inevitable operation, that his legal advisers of that period were compelled to assure him that even were a servile Congress to enact such legislation every court in the country would disqualify and denounce it without a second thought. The clause was erased, reluctantly no doubt, but now comes President TAFT with a proposition as nearly to the same effect—the control, subjection and enslavement of corporations within the States—as a sane man could approach the adumbrations of a malignant lunatic.

Mr. TAFT's corporation tax scheme is notoriously not a revenue measure. It is presented at a juncture when the tariff is yet uncompleted and when no one can say that additional revenue will be needed at all, and it can be asserted with perfect confidence that even if further income were indispensable there could be no more onerous, demoralizing and ineffectual way of realizing it. There may have been no compact, probably there was none; but it is a striking coincidence, and small blame to any one if it suggests the query whether there will be other "debts of honor" to discharge as time goes on.

Peace at Last.

No matter how ferociously the war dogs yap and snap, Peace will positively, in the beautiful phrase of Mr. LOWELL, the rosy edges of her smile lay bare. The Hon. RICHARD BARTHOLDT of St. Louis, the House of Representatives and the American Group of the International Parliamentary Union, has introduced a resolution directing the President to make three persons, at $7,500 a year, a Commission on Permanent International Court of Arbitral Justice, and three more at the same price a Commission on the Limitation of Armaments. The other signatory Powers of the Hague conference are to be asked to create similar commissions. It will be the laborious duty of the American commissioners to make a report at least two years before the next Hague conference meets. A hard task, but we have a firm enough faith in the dignity of American labor to believe that stern and self-denying souls can be had for the money.

Mr. BARTHOLDT, whose sincere and disinterested work for international peace we regard with all respect, says that this his resolution is backed by "the force of the whole peace movement" here and abroad, and that it "expresses in succinct form what is now demanded by the advocates of peace and arbitration." Emphatic as this language is, it is cold and pallid by the side of the facts; and if we have ever doubted the coming of the day when the lion and the lamb will lie down together and lap certified milk from a millennium plate, that doubt was unworthy and is here cast out formally and finally. Peace is practicable and no dream. Peace and salary! Multiply the commissions! By the way, the United States is doing great work for peace. Let it be the generous hope of every philanthropic heart to make peace as expensive as war.

This seems to be what statesmen are striving for; and they will succeed.

A Hot Day in the Senate.

If it is not reactionary and inhuman to say so, we almost regret this mitigation of incandescent days and nights intolerable. Regret it, that is, for the sake of Washington. On Monday the Senate was edifying, moral, instructive. "This oven," as the Hon. BENJAMIN RYAN TILLMAN called that illustrious chamber, refined as well as baked that conscript clay. Take Captain TILLMAN himself. "We are very near the devil's kitchen," he murmured as he passed a red bandanna across his burning brow. A red bandanna on a day like Monday! No wonder the Senate steamed. In the present state of things, however, that red bandanna, carrying us back to the Old Roman, is the best, perhaps the only Democratic badge and memorial left to the Democratic party.

But we must not turn away to ALLEN GRANBERY THURMAN; no, not even for the purpose of saluting his old friend the Hon. GEORGE FRANKLIN EDMUNDS, now of Philadelphia, type of a Republicanism in comparison with which Stonehenge seems modern. We merely utter our joy at finding Captain TILLMAN in a properly pious frame of mind. "The fumes are coming up to oppress us," he says; "some of us are getting a touch of what will happen to us hereafter." What will happen to "some of us" at the hands of Legislature or primary in 1911, 1913 or 1915 bothers them more, but Captain TILLMAN's warning is none the less salutary.

While South Carolina preached West Virginia practised. What would we have not given to see the Hon. STEPHEN BENTON ELKINS in fatigue uniform. "His wearing apparel," THE SUN told us yesterday, "was of the lightest texture, and without a collar he seemed to bear up bravely under the intense heat." Stoic and Indian, if ever there was one! For what does it profit the Hon. STEPHEN BENTON ELKINS to be clothed in the thinnest raiment, to divest his Phidian neck of a collar, to be armed with fans? What should it profit him though he sat in his shirt sleeves, like JOE WALKER of Worcester, or in his stocking feet with his feet on his desk, like WILKINSON CALL of Florida? No absence of clothing, no summer denudation, can bring coolness to those wide surfaces and enormous deeps. The Hon. STEPHEN BENTON ELKINS is involved in his own virtue, and therefore heavily clad always.

The Heartrending Fate of Major Minnamascot.

It is not necessary to recall to the enlightened political economists of this nation how important was the part played in the last national campaign by the jackass given to the Hon. WILLIAM JENNINGS BRYAN of Lincoln, Neb., by the Minnesota State Fair. It is fresh in mind that the jack was welcomed at Fairview with enthusiasm and gratitude; that a valorous newspaper correspondent undertook to ride it; that this man was thrown ingloriously by the symbolical representative of Democracy; that Colonel BRYAN, eager to compliment the bestowers of the gift, immortalize the name of the gentlemen whose bravery was tested on its back, and to describe properly the function of the beast, named it Major Minnamascot; and that in a moment of prodigal generosity or enlightened self-interest the Colonel offered to give it to the voting precinct which showed the largest percentage of gain in Democratic ballots cast at the election.

Major Minnamascot became an institution, a totem. Photographs of the patient beast, articles about it, allusions to it decorated and embroidered the newspapers. Then came the election, and interest in Colonel BRYAN abated to an alarming extent. We recollect vaguely that Major Minnamascot's name appeared in conjunction with that of some unhappy constituency in the West. The jackass was "good stuff" before election. After that fatal day in November it ceased to attract.

How completely this once petted and pampered companion of greatness, this dweller in the warming rays of the spotlight, fell from public esteem and luxury we confess we had not known, nor had we cared, until a friend sent to us yesterday the subjoined extract from the Goldfield *Tribune* of June 23:

"The glory of the Democratic mule has been eclipsed and the Major from BRYAN'S farm has descended to the field of usefulness by dragging a beer wagon around Goldfield. This is hard on prohibition Nebraska, but harder on the mule, which had grown accustomed to a life of ease."

Thus Major Minnamascot, stripped of the greater portion of the name so painstakingly bestowed—the "Minn" for Minnesota, the "a" for agriculture, the "mascot" for description—is reduced to the prosaic and humble task of "dragging a beer wagon" through a mining town, getting none of the beer either. The frolics at Fairview, the attentions of the great, the caresses of the thoughtful and talkative and mighty of the land, are exchanged for the strong and bitter words of the brewery driver and the stinging blows of a whip wielded by a base minion of the corporationists. The pleasant days of dreaming and of rest are past; the harsh realities of life oppress Major Minnamascot.

It is a sad fall, a heartbreaking revelation of the inequalities of life among jackasses. And Colonel BRYAN, while his former companion, inspirer and confidant wearily draws the beer wagon in the Nevada mining town, preaches Prohibition from the platforms of Nebraska and looks forward longingly and lovingly to November, 1912.

In Otsego county the Republicans who have adopted Governor HUGHES's direct nominations measure have won a considerable victory—the first clear cut victory to set against the numerous defeats in various other rural districts. The contest was between the present member, CHARLES SMITH, and STEPHEN C. CLARK. SMITH had voted against the Hinman-Greene bill, and this vote was made the issue of the fight, in which the local organization supported the present member. SMITH, however, secured but 22 of 83 delegates, while CLARK has 58. This success of the direct nominations cause is somewhat overbalanced by their complete failure in Franklin county, where the Hon. FREDERICK D. KILBURN, a recognized anti-Hughes Republican, won in the fight to secure the delegates for the convention which will nominate a Senator to succeed the late WILLIAM T. O'NEIL.

On behalf of the tax Senator BAILEY of Texas made an extended argument. He declared that tea was a luxury pure and simple, used by perhaps one in every twenty inhabitants of Mississippi and one in thirty in Texas.—*From a Washington despatch.*

The other nineteen and twenty-nine respectively may prefer whiskey and not regard it particularly as a luxury.

It gives one almost a patriotic thrill to learn that most of the buffaloes purchased by the Canadian Government for removal from the Pablo ranch in Montana have rebelled against shipment over the line and broken away to their natural habitat in the hills. The Canadian authorities are mighty handsome about the mishap, however; they have decided to give the uncorralled beasts to the United States, which will be grand news to the American Bison Society.

WHEN MRS. SNYDER MILKS

Mr. Snyder Promises to Go Along and Tote the Pail.

TO THE EDITOR OF THE SUN—*Sir:* I am quite satisfied with the compliment implied by your Monticello correspondent to Mrs. Snyder in your issue of to-day, in which he says the buck and doe were seen by her when she went in the field to milk.

Mrs. Snyder can milk, but up to date has not been compelled to do her own milking. Maybe this account is a prognostication of disaster that shall reduce us to the necessity. In any event I am personally not incapacitated, and you are hereby authorized to assure my friends that when she does the milking I shall carry the stool and tote the full pails to the dairy, meanwhile thanking God for the fine product and congratulating ourselves that we have such truthful chroniclers as neighbors.

EDWARD LAWTON SNYDER
of 22 Prospect Park West, Brooklyn.

KIAMESHA, N. Y., June 27.

The Mountain of Meggido.

TO THE EDITOR OF THE SUN—*Sir:* Your correspondent Hyacinthe Ringrose could not have looked far for the word Armageddon, which thanks to Mr. Balfour has figured recently in English speeches and newspapers, for had he consulted the Standard Dictionary he would have found it there defined (in the section of proper names) as "the plain of Esdraelon; scene of Israelitish victories and disasters."

Dr. Melancthon Jacobus in his recently published Standard Bible Dictionary says: "Har-Magedon is an apocalyptic symbol for the conflict between the forces of good and evil, but its explanation depends upon the form of the underlying Hebrew. Hippolytus is supposed to have read something like 'Valley of Megiddo,' with allusion to Zech. xii., 11," where the valley is spoken of in the authorized version as "the valley of Megiddon." "Origen's reading was 'Ar-Miqqedem' (the plain before). Luther's marginal gloss is based on the New Testament, but derives the word from 'cherem,' meaning 'curse.'" Gunkel and Hommel suggest that the Hebrew was Har Mo'edh (mount of testimony), and they connect it with the Babylonian notion of world conflict on some mountain height. The commonly accepted rendering,' however, is simply a Greek transliteration of the Hebrew for "mountain of Meggido." Although the term does not occur in the Old Testament the Plain of Megiddo was the scene of decisive conflicts. See Zech. xii., 11; Judges v., 19; II. Kings ix., 27, and xxiii., 29.

Professor Shailer Mathews, writing on the subject in another Bible dictionary, says that another explanation of the word may be found in the survival of the name of the place in which the gods of Babylonia were believed to have defeated the dragon Tiamat and the other evil spirits. He adds: "Such a view compels a series of highly speculative corrections of the text as well as various critical suppositions regarding the structure of the Book of Revelation."

The amount of information and speculation that can be found on this term in the English dictionaries and encyclopædias recently published would more than fill a column of THE SUN, but possibly this is "sufficient unto the day."

FRANK H. VIZETELLY.

NEW YORK, June 29.

Reorganization of Great Chinese Factory.

From the Westminster Gazette.

The celebrated porcelain factory of King-te-chen in Kiang Si province is to be reorganized on a grand scale under reformed conditions. Probably this is the largest labor organization in China after the hydrogen gas and salt brine wells of Szechuan province. The Board of Agriculture, Labor and Commerce is moving in the matter.

A Hard World.

Knicker—Bryan says a man can be worth $500,000,000 to the community.

Bocker—I know it, yet the boss won't raise me to $18 a week.

THE MEN NEAR THE POLE.

Scattered here and there along the fringe of the Arctic Ocean are men who have relinquished the comforts and luxuries of civilization in order to gain the north pole or to add to the sum of scientific and ethnological knowledge.

These men are of two distinct types, one of which is represented by Peary, an explorer whose active life has been spent in a single effort, that of planting the American flag at the north pole. With him on his various expeditions have gone scientists, and he himself while modestly disclaiming scientific attainment has done much to increase geographical, geological, hydrographical information about the far north. Three years ago at this season Commander Peary was returning from the most northerly point ever reached by civilized man, so far as history records, a point of 87° 6' north latitude. This very day he may be on his way to Etah, Greenland, with the story of his success at last, or of another heroic failure.

Mikkelsen, the young Danish explorer, who is of the other type, set out from Vancouver in May, 1906, on the Duchess of Bedford, to find an undiscovered continent which many geographers believe may exist north of Alaska and north of eastern Siberia. His expedition was made under the auspices of the Royal Geographical Society and of *Harper's Magazine* and with the financial support of personages after one of whom his ship was named. Before leaving New York he promised to raise the American flag on the new continent should he discover it. His expedition came to grief when the Duchess of Bedford was lost.

Mikkelsen himself was also actuated simply by love of adventure, but at least two members of his expedition were imbued with the scientific spirit, Ernest Leffingwell, the geologist, and Stefansson, the ethnologist. Leffingwell remained in the Arctic wilderness for a year or so after Mikkelsen had come back to prosecute his studies of geological formation. He stayed in the north for about sixteen months, living with the Esquimaux in their igloos, eating their food and wearing their clothing.

In May, 1908, Stefansson again went north, this time fully equipped with apparatus to make studies of the natives. Measurements, photographs, phonographic records of dialects, mythological tales, religious traditions, &c., all were to be placed in permanent form.

In a letter written to a friend in Pleasantville, N. Y., and published in THE SUN the other day Stefansson quoted a resident surgeon at Point Barrow to the effect that during the last ten years the death rate there from tuberculosis had doubled because the Esquimaux instead of holding to their snow igloos or their summer homes of driftwood, perfectly ventilated and comfortably warm, had built themselves "houses" or wooden shacks after the fashion of white men. Sudden transition from homes suited to the Arctic to such modern dwellings had caused, Stefansson believes, the appalling increase of tuberculosis, together with diseases of civilization thitherto unknown among the Esquimaux.

The most interesting part of Stefansson's letter in THE SUN, however, consists of the hint that near the Coppermine River or on Victoria Land are natives having blond hair. Whether these people are descendants of former explorers who intermarried with natives is not yet known. Stefansson will make every effort this year to find out. There is a possibility that these light haired people may be descended either from surviving members of Sir John Franklin's expedition or perhaps from some of the Icelandic colonies in Greenland that disappeared long ago and may have wandered far to the west. Stefansson, being a trained scientist, ventures no opinion on these points.

THE ART OF PRICE MAKING.

Valuable Advice and Directions for Figuring a Loss.

TO THE EDITOR OF THE SUN—*Sir:* He who neglected to read the clipping from the Bangalore *Indentor's Guide* on "The Art of Price Making" missed valuable information on that subject. It gives "for the benefit of those whose heads are rather thick" a table of how to compute per cent. profits, as follows:

To make a profit of 16 2-3 per cent. add 20 per cent. to cost.

To make a profit of 20 per cent. add 25 per cent. to cost.

To make a profit of 25 per cent. add 33 1-3 per cent. to cost.

To make a profit of 33 1-3 per cent. add 50 per cent. to cost.

To make a profit of 50 per cent. add 100 per cent. to cost.

Why did he stop here? It would be interesting to follow it up to say a million per cent. to see how much profit can be lost, for apparently the more you make the more you lose. On this idea reverse the proposition and compute per cent. losses and we have:

To figure a loss of 16 2-3 per cent. subtract 20 per cent. from cost.

To figure a loss of 20 per cent. subtract 25 per cent. from cost.

To figure a loss of 25 per cent. subtract 33 1-3 per cent. from cost.

To figure a loss of 33 1-3 per cent. subtract 50 per cent. from cost.

To figure a loss of 50 per cent. subtract 100 per cent. from cost.

This explains the phrase often heard, "making a loss." Example: With the profit table use a quart of water as your unit. To make 50 per cent. take one quart in a pitcher, add one quart (100 per cent.); result (as per table) equals one and a half quarts. With the loss table it is rather remarkable. To lose 50 per cent. take one quart, pour out one quart (100 per cent.) and there will remain in the pitcher half a quart. It is an improvement over the old system. By this method you eat all your cake and still have one-half left.

This way for me.

W. C. OTHERSON.

NEW YORK, June 29.

The Staten Island What Is It.

TO THE EDITOR OF THE SUN—*Sir:* The French have a colloquial expression, "Passez moi le mot." We need a word on Staten Island for the craft now building at Port Richmond on the lines of the original Clermont of Fulton. Our local reporters have seized upon the word replica and roll it under their tongues like a juicy morsel. Knowing the story of Benjamin West's replica of "Christ Healing the Sick," I know the use of this word in relation to the vessel is wrong. What we should all like to know is the proper word. Is it copy, facsimile, model, duplicate, counterpart, pattern, representation or what? Of course we all have dictionaries and encyclopædias, but some of us believe that an appeal may be taken from these authorities to the higher court of Good Usage, of which THE SUN is the Appellate Division.

FRANK LOGAN MAHON.

STAPLETON, Staten Island, June 28.

Can.

TO THE EDITOR OF THE SUN—*Sir:* Mr. Gallinger should be called to order. The way the young lady phrased it was this:

"We eat all we can and what we can't we can!"

The story is only told nowadays in order to illustrate the Englishman's version of it.

He told his friends he had heard a doocid good story in America. He asked a young lady what they did with their fruit. Her witty reply, he said, was:

"We eat all we can and what we can't we tin!"

NEW YORK, June 28. C. F. S.

Alaskan Moonshine.

From the Ketchikan Miner.

Up here in Alaska the moon rises in the south and sets in the north. Its beams are liquid and they enamel the landscape with a porcelain loveliness. It casts a spell more potent than e'er did the magicians of the East. Under its wizardry the rocks turn to silver and the brown old mountains are conjured into gaint pearls. True wealth exists in the mind, and whoever beholds an Alaskan moonlight is thrice hundred times a millionaire.

THE CORPORATION TAX.

Not an "Excise" Tax, but an Income Tax.

TO THE EDITOR OF THE SUN—*Sir:* Does the proposed statute levying a tax on the *income* of corporations make the tax an "excise" tax by the use of the word "excise," or by saying in Section 4 that the tax shall be paid "with respect to the carrying on or doing business by such corporation," &c.? Leave out these words and leave out "excise," and the statute would not thereby lose any operative words.

Does a tax on income become an excise tax by calling it such? Is it a case of hocus pocus?

The tax is not really on any described business or occupation, but is a tax on "income * * * from all sources," less certain deductions. Suppose the income tax statute, held invalid by the Supreme Court, had called that tax an "excise," levied "with respect to the carrying on or doing business." That would have made that statute like the law now proposed; but would it have changed the true nature of the tax, which is what the Constitution and the courts have to deal with and not with names given to a tax?

Under the proposed statute the mere being a corporation (or being a corporation organized for profit, if that is the true reading of the statute) and having an income of over $5,000 renders the corporation liable to the tax. It is not necessary that the corporation engage in any specified business. Existence as a corporation (or as a business corporation) and having income is the test. If this is an "excise" tax it is a new kind. We are familiar with an excise tax which is a tax upon engaging in certain specified kinds of business, as selling liquors or tobacco, such excise tax having some relation to the business done. The proposed tax has no relation to any business, but only to the fact of corporate existence (with possibly the condition that the corporation is organized for profit) and to the fact of having income.

The engaging in business is not what is taxed. Test the case: A partnership and a corporation respectively engage in the same kind of business precisely, and the statute taxes the corporation and not the partnership. Whether business shall be carried on by a corporation or by a partnership or an individual is a matter with which Congress has no concern. The States legalize the existence of corporations.

This is not an attempt to tax the carrying on of business, but to tax corporations on their income, because they are corporations and because they have income.

In the income tax case the Supreme Court held that a tax upon the income of real estate or personal property is a tax upon the property itself, is a "direct" tax and cannot be levied without apportionment under the rule of the Constitution. The tax now proposed is in large part at least really a tax upon the income from real estate and personal property, and is as much a direct tax as if the real estate and personal property were owned by an individual.

"Direct" taxes cannot under the Constitution be levied on the property of corporations any more than upon the property of individuals without apportionment under the rule prescribed by the Constitution. Neither the Constitution nor the decision of the Supreme Court makes any distinction between a corporation and an individual in this respect.

The tax proposed might have been made to apply to individuals as well as to corporations—existence for profit and having income is the test under this proposed statute—and its true nature as an income tax would not have been changed or rendered any more obnoxious under the Constitution.

It will be very interesting, to say the least, to see what view the Supreme Court will take of this novel attempt to make an "excise" tax.

HARRY HUBBARD

BRIARCLIFF LODGE, June 27.

President Taft and the Corporation Tax.

TO THE EDITOR OF THE SUN—*Sir:* If we may judge from the deluge of protests from all parts of the country already recorded against the corporation tax, it is an undeniable fact that President Taft has embarked upon a voyage of discovery fraught with peril. It is incredible how any man of Mr. Taft's legal poise, judgment and experience could have reconciled himself to the socialistic doctrines of a Bryan or a La Follette. The corporation tax as outlined by the Administration is unjust and impracticable in its conception and utterly indefensible in law and morals.

To not a few of the President's admirers it has been a rude shock to their confidence in him as a careful, experienced and conservative Executive.

A. B. H.

NEW YORK, June 28.

Protectors.

TO THE EDITOR OF THE SUN—*Sir:* "J. F. M." should obtain not one dog but two for the protection of the ladies of his family in their lonely country house.

Let him buy a short, chunky "bulldog" of about 38. This breed is quiet, obedient, faithful and requires very little care. When rightly directed, besides its snappy bark, its bite will tear the stuffing out of any Raffles trying to get away with "J. F. M.'s" silverware and treasures.

The ladies with just a little patience can train him very nicely to do their bidding. Call him Jack for short.

Besides this, let "J. F. M." go to the Bide-a-Wee home for dogs and he will find a number of faithful and true protectors anxious and willing to attend to the breeches part of the wandering Weary Willies during the day time. When chosen call him Tatters.

In the daily strolls of our friend's family, with Jack nestling lovingly in a hand bag and Tatters happy and joyously running around them, no harm can befall them.

In the night Tatters will guard them and sound the alarm, and one single bark from Jack, providing, of course, he is properly trained, will do the rest.

All of which is respectfully submitted to the attention of your solicitous correspondent.

BROOKLYN, June 27. CHARLES H. SCHOTT.

A Great Principle.

The streets were bathed in brilliant sunlight,
The folks in perspiration,
And I with shirt sleeves rolled up, coat off,
Cursed the heat, with abomination.
Why should I work indoors, quothed I,
And make myself the slave of toiling greed?
Could I not better rest beneath the sky
And drink the cooling zephyrs as my mead?
Oh, happy thought, let the ball game be the goal
At which I'll aim; for there I can
Sit upon a seat and fan myself
And watch the heated players pitch and catch
The lightning moving sphere which holds all eyes.
What bliss! I cried in ecstasy,
To see those players dripping with the sweat,
While I sit down and feel as cool as punch.
My mind made up, I swiftly from the office fled
And with a nickel got a ticket,
And plunged like mad ahead.
Wiping my steaming brow, I thought,
With what a narrow shave I got that train.
We started off; but, oh, how crushed I was,
And my underclothes were sticking to my skin.
'Twill be but for a time, mused I,
Before we feel the breezy cooling air again;
But, lor, how hot just now it is!
We gained the street and rushed in mad array
That we might sit and rest and cool and watch the game.
Panting, I sat me down and drew a breath of sweet content.
Thank heavens, arrived at last, crooned I.
The sun poured down, the game went on,
While on my seat I squirmed,
Why was it left uncushioned
And where my back could I lean?
First I sat on one part,
Next 'twas on another,
And then lay resting on one elbow
Until I turned on t'other.
Then, standing up, I pulled my sticking trousers from me,
And wondered how I might sit down again;
Till some one in the rear commenced a-yellin',
"Get down, you there; you're stopping up the view!"
And so I sat down once again—to stew;
Waiting on until the game was through,
When homeward home I picked my weary frame
And swore ne'er more to quit my work again;
For it's harder far I find
And a deuced sight more hotter
To have the easier time
Than to do the work you've got to.

FRANK HARPER.

HOMESTEADERS COMPLAIN.

Charge That Private Interests Halt the Reclamation Work.

TO THE EDITOR OF THE SUN—*Sir:* I take the liberty to send you a copy of the resolutions adopted by settlers under the interstate canal. I will say in explanation that some of us have waited nearly five years for water, and when we thought that the work would commence this fall everything is called off to please some corporation. This is hard on the settlers.

A settler, or rather a homesteader, must live on his claim, and when he makes final proof after five years of starvation he does not get the deed to his land, but only a receipt, and will not get the deed until the water is paid for. Now if the water is still longer in coming to us and it will take us ten years to pay for it when we get it, there will be very few of us who will ever see a clear title to our homes in this world, our homes for which we starved and sacrificed.

This may be justice, but I fail to see it. Some time ago the powers that be—namely, the Secretary of the Interior—allowed those who proved up without seeing the water to live within fifty miles of their homes to make money to improve the land until the water comes. I cannot see why a person cannot get a clear title when the water is not even in sight.

It seems to me there are enough right minded people among our lawmakers to give a poor man justice.

MRS. HENRY L. NEHNE.

HOPE, Neb., June 22.

Resolutions by the settlers of the third lateral district of the North Platte project, United States Reclamation Service:

Whereas it has come to the attention of the settlers upon homesteads under the uncompleted portion of the interstate canal that certain private interests, to wit: the Tri-State Land Company, a New Jersey corporation which has been operating in this valley for some years and has always been antagonistic to the United States reclamation project, are laboring with the Secretary of the Interior for the purpose of preventing further extension of the reclamation works; and

Whereas following the efforts of said interests the Secretary of the Interior has declared that no further extension of the interstate canal can be effected by the cooperative plan, thereby destroying the only hope that remained to the homesteader of getting water on the land which he homesteaded under the promise of the national Government to furnish him water, and making it practically certain that he must give up his land entry and lose all he has; now, therefore, be it

Resolved, That we regard the action of these wealthy private interests in interfering with a Government work that is providing homes for poor men and their families, and doing it without expense to the Government, as a deplorable example of cruel and selfish greed. We are men with families, living on arid land, having used our homestead rights in taking this land, living under conditions of hardship while waiting for the fulfilment of the promise made by authority of the United States Government that this land would be irrigated by the interstate canal. We are convinced that nothing but the cooperative plan of constructing the canal as formulated and put in operation by Roosevelt and Garfield will enable the majority of us to live through the delay. Otherwise most of us must sacrifice our homesteads and all the time and work we have expended on them. Under these circumstances, how can we regard the action of the Interior Department in suspending the cooperative plan as devised by Secretary Garfield otherwise than as a serious blow at the great work of the reclamation service and as a hardship and injustice to us which can bring no profit to the Government and can be of benefit only to wealthy private interests, if to anybody at all?

Resolved, Further, that we call on every friend of justice and every enemy of capitalistic exploitation of the public resources to aid us in getting this protest to the attention of the President and of the Secretary of the Interior. We call on every Senator and Representative in Congress from Nebraska as a matter of duty and justice to see to it that the full facts are laid before the President and the Secretary of the Interior, so that the side of the people may have as full and fair a presentation before the highest authority as the opposing side is able by its wealth and political connections to obtain.

Resolved, That copies of these resolutions be given to the press and be sent to the President of the United States, the Secretary of the Interior and the members of the Nebraska delegation in Congress.

Adopted June 21, 1909.

HENRY L. NEHNE, Sec. 23, J 23, R 53.
A. D. MAY, Sec. 3, J 22, R 53.
E. BOWMAN, Sec. 17, J 22, R 53.
E. L. BLOOD, Sec. 18, J 22, R 53.
A. H. MYRES, Sec. 18, J 22, R 53.
J. D. VAN METER, Sec. 7, J 22, R 53.
W. G. CRISMOND, Sec. 27, J 23, R 53.
FRANK E. JOHNSON, Sec. 26, J 23, R 53.
E. E. MOWRY, Sec. 23, J 23, R 53.
R. J. REID, Sec. 25, J 23, R 53.
GEORGE W. HORN, Sec. 21, J 23, R 53.
A. H. JOHNS, Sec. 9, J 22, R 53.
J. A. JENKINS, Sec. 19, J 23, R 53.
E. O. CARPENTER, Sec. 5, J 22, R 53.
W. B. MEEK, Sec. 27, J 23, R 53.
P. P. WILCOX, Sec. 21, J 23, R 53.
EVERTS HORN, Sec. 34, J 23, R 53.
HARRY ELLINGER, Sec. 10, J 22, R 53.
AMOS Z. NICOLA, Sec. 22, J 23, R 53.
ABRAHAM F. SMITH, Sec. 14, J 23, R 53.
GEORGE EVANS, Sec. 26, J 23, R 53.
MARGARET H. EVANS, Sec. 26, J 23, R 53.
G. J. LONG, Sec. 26, J 23, R 53.
ZACK FURLOW, Sec. 35, J 23, R 53.
G. W. WHITE, Sec. 35, J 23, R 53.
ALICE M. THOMPSON, Sec. 35, J 23, R 53.
E. N. THOMPSON, Sec. 24, J 23, R 53.
A. W. THOMPSON, Sec. 1, J 22, R 53.
THOMAS COLE, Sec. 11, J 22, R 53.
A. W. ALLEN, Sec. 33, J 22, R 53.
ANNIE E. ALLEN, Sec. 12, J 22, R 53.
E. O. KIRK, Sec. 34, J 23, R 53.
P. F. HODGES, Sec. 12, J 22, R 53.

The Language of Baseball.

TO THE EDITOR OF THE SUN—*Sir:* Shakespeare, who was famous for the use of a large vocabulary, is apparently so far surpassed in this regard by one of our modern writers that the superiority should not remain unnoted. For the act, more or less simple, of making a base hit in a game of baseball with which most of us are familiar, the gentleman who reviews the ball games, as played in Manhattan, for THE SUN uses a large variety of verbs, all expressive; and to the fan each word carries a different shade of meaning. The one hundred words which follow are the first which have occurred to the writer; there may be many more. Instead of being confined to the one expression "the batter drove a hit," THE SUN says he—

Stung, slugged, lined, smote, smacked, spanked, soaked, smeared, swatted, slammed, scorched, knocked, crashed, clubbed, lammed, lunged, laced, burned, bored, flayed, punched, pelted, pasted, pronged, thumped, hammered, pounded, pummelled, walloped, banged, burned, whacked, whaled, splashed, spilled, slapped, dumped, dinged, plunked, plastered, planted, pumped, plugged, swung, sunk, shot, swept, switched, pulled, percolated, brushed, landed, laid, whipped, thrust, carved, carromed, careened, uncorked, produced, discharged, put, cut, emblazoned, ejected, emptied, festooned, pickled, aimed, registered, heaved, rolled, divulged, poured, scratched, sizzled, skimmed, sandwiched, slipped, dribbled, bounced, glanced, flicked, flipped, bumped, pealed, crowded, jammed, trundled, trickled, forced, sailed, soared, lifted, lobbed, arched, forked, popped, pushed, winged.

Thus in one of these hundred different ways he reached first base.

Thus indeed has our great national game added another genius to the field of literature.

V. M. BOSTON.

BEACH BLUFF, Mass., June 28.

Pleasant Callers in the West Virginia Mountains.

Campus correspondence Logan Democrat.

Miss Addie Cook of Logan gave her parents a pleasant call Saturday and Sunday.

John Amburgy made a flying trip to this place Saturday. Come again John all are pleased to see you.

Alex Brown was on our streets Sunday. Everybody is always glad to see him.

Miss Nellie Brown of Swope gave Miss Lettie Cook a pleasant visit Monday.

Willie Davis called on his best girl Sunday. She is always pleased to see him.

Ex Nihilo Nihil.

From the Albany Argus.

Stories of rural legislators now going the rounds remind the Waterbury *American* of the story of the New Hampshire country statesman who in his ignorance of etiquette addressed Governor Rollins as "Most High." The Governor informed him that the only "Most High" was "He who made everything from nothing." "Well, Governor," replied the country legislator, "I'll give you credit for making a justice of the peace out of a man up in my town that is about as near to nothing as ever walked on two legs."

A Kansas Fashion Note.

From the Arkansas City Traveller.

Last evening Miss Elva Finefrock retired from the *Traveller* office, where she has been employed for the last six years.

The admirable *Burlington*, now published in New York by the Successors of Samuel Buckley & Co., Fifth avenue and Twenty-sixth street, continues to print matter and pictures of the highest interest to connoisseurs. The June number among other topics discusses the Norfolk Holbein, the Merton Abbey tapestries, and celadon ware of the Lung and Yuang dynasties. On the pages devoted to Art in America, Oswald Sirén writes of Cecco di Pietro's "Descent from the Cross," in the Jarves collection at New Haven and William Rankin of Giorgione.